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The following information was received from the State of Idaho concerning fuel purchases from retail stations owned by Indian tribes or individual tribal members. Effective March 1, 2005, these stations are no longer collecting the Idaho state fuel tax. Special fuel purchased from these stations after March 1, 2005 cannot be included in the tax paid purchases column of the International Fuel Tax Agreement (IFTA) tax return.

If you have any questions, please contact the Fuel User Team at (775) 684-4711 ext. 2.

NOTICE REGARDING FUEL PURCHASED ON IDAHO INDIAN
RESERVATIONS

Attached is a list of retail fuel outlets known to the Idaho State Tax Commission to be located on Indian Reservations in Idaho and owned by either tribes or individual tribal members. Effective March 1, 2005, these retail outlets will no longer include the Idaho Fuels Tax in their pump price. Owing to action taken by the United States Supreme Court on February 28, 2005, these retail fuel outlets are no longer required to pay Idaho fuels tax. Any fuel purchased at one of these retail outlets is not an Idaho "tax-paid" fuel purchase for the purpose of taking Idaho fuels tax credits on an IFTA return.

An IFTA licensee who purchases "untaxed" fuel from one of the retail fuel outlets on the attached list is responsible for remitting the Idaho fuel use tax, on the Idaho line of its IFTA return. If a licensee purchases "untaxed" fuel in Idaho and needs help calculating the Idaho fuels use tax due on the untaxed fuel, please call toll free 1-800-972-7660 and ask for one of these extensions: 7536, 7601, 7704 or 7702 for assistance.

Thank you.
Dar Walters
IFTA Commissioner (ID)

03/14/2005

TRIBAL RETAILERS ON INDIAN RESERVATIONS

SHOSHONE – BANNOCK TRIBE:

Bannock Peak Truck Stop (N. of Pocatello, Idaho)
T.P. Gas Station (Ft. Hall, Idaho)

NEZ PERCE TRIBE:

Thunderbird II C-Store (Lapwai, Idaho)
Thunderbird II C-Store (Lenore, Idaho)
Express II - Casino Station (S. of Lewiston, Idaho)

COEUR D'ALENE TRIBE:

Mahoney Petroleum (Plummer, Idaho)
Benewah Auto Center (Plummer, Idaho)
Worley Chevron - Casino Station (Worley, Idaho)
Tensed Service Station (Tensed, Idaho)